

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
South Barber Unified School District No. 255
Kiowa, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
South Barber Unified School District No. 255

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
South Barber Unified School District No. 255**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 5, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
September 5, 2018

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 2,257,971	\$ 2,257,971	\$ 0	\$ 12,064	\$ 12,064
Special Purpose Funds							
Supplemental General	43,809	0	710,402	744,530	9,681	25,964	35,645
At Risk (4Yr Old)	0	0	21,476	20,816	660	0	660
At Risk (K-12)	0	0	201,101	201,101	0	0	0
Bilingual Education	0	0	3,000	3,000	0	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	720,616	0	1,605,907	1,653,126	673,397	45,255	718,652
Driver Training	486	0	4,229	4,286	429	0	429
Food Service	0	0	152,888	152,653	235	0	235
Professional Development	0	0	23,132	23,132	0	16,363	16,363
Special Education	12,375	0	475,911	451,092	37,194	0	37,194
Career and Postsecondary Education	0	0	136,177	136,177	0	399	399
KPERS Contribution	0	0	198,858	198,858	0	0	0
Recreation Commission	0	0	60,531	60,531	0	0	0
Federal Funds	(19,017)	0	77,579	76,038	(17,476)	17,476	0
Gifts and Grants	37,597	0	5,099	11,582	31,114	0	31,114
Contingency Reserve	43,954	0	0	0	43,954	0	43,954
Textbook and Student Material							
Revolving	28,079	0	9,717	33,578	4,218	30,260	34,478
District Activity Funds	51,956	0	76,838	64,989	63,805	0	63,805
	<u>\$ 919,855</u>	<u>\$ 0</u>	<u>\$ 6,020,816</u>	<u>\$ 6,093,460</u>	<u>\$ 847,211</u>	<u>\$ 147,781</u>	<u>\$ 994,992</u>

Composition of Cash:	Checking Accounts	\$ 1,010,894
	Certificates of Deposit	83,524
		<u>1,094,418</u>
	Agency Funds	(99,426)
		<u>\$ 994,992</u>

The notes to the financial statement are an integral part of this statement.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Barber Unified School District No. 255 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Kiowa, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one amendment for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$77,531 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$198,858 for the year ended June 30, 2018.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,411,370. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$1,094,418 and the bank balance was \$1,343,955. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$350,247 was covered by federal depository insurance and the remaining \$993,708 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:								Total
	At Risk (4Yr Old)	At Risk (K-12)	Bilingual Education	Driver Education	Food Service	Professional Development	Special Education	Career and Postsecondary Education	
General Fund	\$ 21,476	\$ 201,101	\$ 3,000	\$ 1,387	\$ 20,708	\$ 21,582	\$ 443,810	\$ 136,177	\$ 849,241
Supplemental General Fund	0	0	0	0	0	0	21,890	0	21,890
	<u>\$ 21,476</u>	<u>\$ 201,101</u>	<u>\$ 3,000</u>	<u>\$ 1,387</u>	<u>\$ 20,708</u>	<u>\$ 21,582</u>	<u>\$ 465,700</u>	<u>\$ 136,177</u>	<u>\$ 871,131</u>

Note 8 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 9 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 10 - Subsequent Events:

The District has evaluated subsequent events through September 5, 2018, the date which the financial statement were available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on September 1 and March 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Capital Outlay Temporary Note Series 2014	0.80 - 1.95	6/1/14	\$ 720,000	9/1/18
Capital Lease				
Utility Tractor	4.00	2/19/14	\$ 40,744	2/19/18
47 Passenger Bus	2.40	10/17/14	\$ 53,742	10/17/18
53 Passenger Bus	6.558	10/7/16	\$ 65,136	10/7/20
Building Improvements	3.060	9/8/17	\$ 375,000	9/15/20

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Capital Outlay Temporary Note Series 2014	\$ 365,000	\$ 0	\$ 180,000	\$ 185,000	\$ 5,048
	<u>365,000</u>	<u>0</u>	<u>180,000</u>	<u>185,000</u>	<u>5,048</u>
Capital Lease					
Utility Tractor	8,468	0	8,468	0	344
47 Passenger Bus	27,507	0	13,592	13,915	660
53 Passenger Bus	65,136		9,241	55,895	2,673
Building Improvements	0	375,000	0	375,000	0
	<u>101,111</u>	<u>375,000</u>	<u>31,301</u>	<u>444,810</u>	<u>3,677</u>
	<u>\$ 466,111</u>	<u>\$ 375,000</u>	<u>\$ 211,301</u>	<u>\$ 629,810</u>	<u>\$ 8,725</u>

Maturities of long-term debt and interest are as follows:

	Principal			Interest			
	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Principal	General Obligation Capital Outlay Temporary Notes	Capital Leases	Total Interest	Total Principal and Interest
2019	\$ 185,000	\$ 62,063	\$ 247,063	\$ 1,804	\$ 14,103	\$ 15,907	\$ 262,970
2020	0	50,190	50,190	0	11,724	11,724	61,914
2021	0	332,557	332,557	0	9,821	9,821	342,378
	<u>\$ 185,000</u>	<u>\$ 444,810</u>	<u>\$ 629,810</u>	<u>\$ 1,804</u>	<u>\$ 35,648</u>	<u>\$ 37,452</u>	<u>\$ 667,262</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 2,283,598	\$ (37,434)	\$ 11,807	\$ 2,257,971	\$ 2,257,971	\$ 0
Special Purpose Funds						
Supplemental General	751,548	(7,018)	0	744,530	744,530	0
At Risk (4Yr Old)	25,000	0	0	25,000	20,816	(4,184)
At Risk (K-12)	210,000	0	0	210,000	201,101	(8,899)
Bilingual Education	3,000	0	0	3,000	3,000	0
Virtual Education	15,000	0	0	15,000	0	(15,000)
Capital Outlay	2,474,626	0	0	2,474,626	1,653,126	(821,500)
Driver Training	4,286	0	0	4,286	4,286	0
Food Service	176,700	0	0	176,700	152,653	(24,047)
Professional Development	30,000	0	0	30,000	23,132	(6,868)
Special Education	491,270	0	0	491,270	451,092	(40,178)
Career and Postsecondary Education	145,900	0	0	145,900	136,177	(9,723)
KPERS Contribution	200,660	0	0	200,660	198,858	(1,802)
Recreation Commission	68,150	0	0	68,150	60,531	(7,619)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	76,038	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	11,582	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	33,578	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	64,989	XXXXXXXXXX
	<u>\$ 6,879,738</u>	<u>\$ (44,452)</u>	<u>\$ 11,807</u>	<u>\$ 6,847,093</u>	<u>\$ 6,093,460</u>	<u>\$ (939,820)</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 28,609	\$ 11,807	\$ 0	\$ 11,807
State Sources	1,861,109	2,246,164	2,283,598	(37,434)
	<u>1,889,718</u>	<u>2,257,971</u>	<u>\$ 2,283,598</u>	<u>\$ (25,627)</u>
Expenditures				
Instruction	757,765	890,040	\$ 907,673	\$ (17,633)
Student Support Services	30	555	0	555
Instructional Support Staff	2,186	6,228	2,580	3,648
General Administration	151,542	186,705	169,450	17,255
School Administration	60,676	62,824	66,100	(3,276)
Central Services	49,687	45,381	51,550	(6,169)
Operations & Maintenance	131,005	156,550	168,000	(11,450)
Student Transportation Services	50,431	60,447	55,450	4,997
Transfers	686,396	849,241	862,795	(13,554)
Adjustment to Comply With Legal Max	0	0	(37,434)	37,434
Adjustment for Qualifying Budget Credits	0	0	11,807	(11,807)
	<u>1,889,718</u>	<u>2,257,971</u>	<u>\$ 2,257,971</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 719,053	\$ 688,320	\$ 678,943	\$ 9,377
County Sources	15,723	22,082	28,796	(6,714)
	<u>734,776</u>	<u>710,402</u>	<u>\$ 707,739</u>	<u>\$ 2,663</u>
Expenditures				
Instruction	94,660	40,224	\$ 59,698	\$ (19,474)
Student Support Services	49,831	95,439	54,950	40,489
Instructional Support Staff	111,202	116,051	125,700	(9,649)
General Administration	25,038	11,145	25,000	(13,855)
School Administration	159,295	166,776	176,400	(9,624)
Operations & Maintenance	173,977	276,579	200,000	76,579
Student Transportation Services	22,203	16,426	27,800	(11,374)
Transfers	54,761	21,890	82,000	(60,110)
Adjustment to Comply With Legal Max	0	0	(7,018)	7,018
	<u>690,967</u>	<u>744,530</u>	<u>\$ 744,530</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	43,809	(34,128)		
Unencumbered Cash, Beginning	0	43,809		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 43,809</u>	<u>\$ 9,681</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk (4Yr Old) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 4,862	\$ 21,476	\$ 25,000	\$ (3,524)
	<u>4,862</u>	<u>21,476</u>	<u>\$ 25,000</u>	<u>\$ (3,524)</u>
Expenditures				
Instruction	0	14,121	\$ 25,000	\$ (10,879)
Student Transportation Services	<u>4,862</u>	<u>6,695</u>	<u>0</u>	<u>6,695</u>
	<u>4,862</u>	<u>20,816</u>	<u>\$ 25,000</u>	<u>\$ (4,184)</u>
Receipts Over (Under) Expenditures	0	660		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 660</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 97,000	\$ 201,101	\$ 210,000	\$ (8,899)
	<u>97,000</u>	<u>201,101</u>	<u>\$ 210,000</u>	<u>\$ (8,899)</u>
Expenditures				
Instruction	97,000	201,101	\$ 210,000	\$ (8,899)
	<u>97,000</u>	<u>201,101</u>	<u>\$ 210,000</u>	<u>\$ (8,899)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 0	\$ 3,000	\$ 3,000	\$ 0
	<u>0</u>	<u>3,000</u>	<u>\$ 3,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	0	3,000	\$ 3,000	\$ 0
	<u>0</u>	<u>3,000</u>	<u>\$ 3,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Virtual Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Transfers	\$ 0	\$ 0 \$ 15,000	\$ (15,000)
	<u> 0</u>	<u> 0</u> <u>\$ 15,000</u>	<u>\$ (15,000)</u>
Expenditures			
Instruction	<u> 0</u>	<u> 0</u> \$ 15,000	\$ (15,000)
	<u> 0</u>	<u> 0</u> <u>\$ 15,000</u>	<u>\$ (15,000)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 324,327	\$ 1,588,518	\$ 1,727,903	\$ (139,385)
County Sources	20,005	17,389	26,107	(8,718)
	<u>344,332</u>	<u>1,605,907</u>	<u>\$ 1,754,010</u>	<u>\$ (148,103)</u>
Expenditures				
Instruction	90,744	93,933	\$ 102,000	\$ (8,067)
Student Support Services	500	0	10,000	(10,000)
Instructional Support Staff	10,596	0	10,000	(10,000)
General Administration	1,863	1,655	5,000	(3,345)
School Administration	15,072	2,946	5,000	(2,054)
Operations & Maintenance	114,808	55,231	137,150	(81,919)
Transportation	60,710	72,646	116,800	(44,154)
Other Support Services	6,691	2,175	10,000	(7,825)
Facilities Acquisition and				
Construction	48,763	1,239,492	1,893,628	(654,136)
Debt Service	187,612	185,048	185,048	0
	<u>537,359</u>	<u>1,653,126</u>	<u>\$ 2,474,626</u>	<u>\$ (821,500)</u>
Receipts Over (Under) Expenditures	(193,027)	(47,219)		
Unencumbered Cash, Beginning	913,643	720,616		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 720,616</u>	<u>\$ 673,397</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 439	\$ 666	\$ 1,000	\$ (334)
State Sources	1,792	2,176	2,800	(624)
Transfers	0	1,387	0	1,387
	<u>2,231</u>	<u>4,229</u>	<u>\$ 3,800</u>	<u>\$ 429</u>
Expenditures				
Instruction	3,557	4,286	\$ 4,186	\$ 100
Vehicle Operations, Maintenance Services	<u>82</u>	<u>0</u>	<u>100</u>	<u>(100)</u>
	<u>3,639</u>	<u>4,286</u>	<u>\$ 4,286</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,408)	(57)		
Unencumbered Cash, Beginning	1,894	486		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 486</u>	<u>\$ 429</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 46,768	\$ 45,692	\$ 46,057	\$ (365)
State Sources	1,263	1,263	1,100	163
Federal Sources	78,846	85,225	75,682	9,543
Transfers	20,878	20,708	53,861	(33,153)
	<u>147,755</u>	<u>152,888</u>	<u>\$ 176,700</u>	<u>\$ (23,812)</u>
Expenditures				
Food Service Operations	<u>152,127</u>	<u>152,653</u>	<u>\$ 176,700</u>	<u>\$ (24,047)</u>
	<u>152,127</u>	<u>152,653</u>	<u>\$ 176,700</u>	<u>\$ (24,047)</u>
Receipts Over (Under) Expenditures	(4,372)	235		
Unencumbered Cash, Beginning	4,372	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 235</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State sources	\$ 0	\$ 1,550	\$ 1,861	\$ (311)
Transfers	0	21,582	28,139	(6,557)
	<u>0</u>	<u>23,132</u>	<u>\$ 30,000</u>	<u>\$ (6,868)</u>
Expenditures				
Instructional Support Staff	0	23,132	\$ 30,000	\$ (6,868)
	<u>0</u>	<u>23,132</u>	<u>\$ 30,000</u>	<u>\$ (6,868)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 14,639		\$ 8,268	\$ 15,000	\$ (6,732)
Federal Sources	0		1,943	0	1,943
Transfers	<u>364,586</u>		<u>465,700</u>	<u>463,895</u>	<u>1,805</u>
	<u>379,225</u>		<u>475,911</u>	<u>\$ 478,895</u>	<u>\$ (2,984)</u>
Expenditures					
Instruction	423,405		441,038	\$ 480,000	\$ (38,962)
Student Transportation Services	<u>11,542</u>		<u>10,054</u>	<u>11,270</u>	<u>(1,216)</u>
	<u>434,947</u>		<u>451,092</u>	<u>\$ 491,270</u>	<u>\$ (40,178)</u>
Receipts Over (Under) Expenditures	(55,722)		24,819		
Unencumbered Cash, Beginning	68,097		12,375		
Prior Year Canceled Encumbrances	<u>0</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 12,375</u>		<u>\$ 37,194</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary</u> <u>Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 132,219	\$ 136,177	\$ 145,900	\$ (9,723)
	<u>132,219</u>	<u>136,177</u>	<u>\$ 145,900</u>	<u>\$ (9,723)</u>
Expenditures				
Instruction	<u>132,219</u>	<u>136,177</u>	<u>\$ 145,900</u>	<u>\$ (9,723)</u>
	<u>132,219</u>	<u>136,177</u>	<u>\$ 145,900</u>	<u>\$ (9,723)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 198,858	\$ 200,660	\$ (1,802)
Transfers	121,612	0	0	0
	<u>121,612</u>	<u>198,858</u>	<u>\$ 200,660</u>	<u>\$ (1,802)</u>
Expenditures				
Instruction	69,151	125,479	\$ 116,067	\$ 9,412
Student Support Services	4,006	5,568	6,460	(892)
Instructional Support Staff	8,153	11,335	13,147	(1,812)
General Administration	9,442	11,136	15,225	(4,089)
School Administration	15,606	21,477	25,165	(3,688)
Central Services	1,675	4,574	2,701	1,873
Operations and Maintenance	5,555	7,557	8,957	(1,400)
Student Transportation Services	3,467	4,971	5,591	(620)
Food Service Operations	4,557	6,761	7,347	(586)
	<u>121,612</u>	<u>198,858</u>	<u>\$ 200,660</u>	<u>\$ (1,802)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 60,780	\$ 57,272	\$ 63,251	\$ (5,979)
County Sources	3,751	3,259	4,899	(1,640)
	<u>64,531</u>	<u>60,531</u>	<u>\$ 68,150</u>	<u>\$ (7,619)</u>
Expenditures				
Community Service Operations	<u>64,531</u>	<u>60,531</u>	<u>\$ 68,150</u>	<u>\$ (7,619)</u>
	<u>64,531</u>	<u>60,531</u>	<u>\$ 68,150</u>	<u>\$ (7,619)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 62,815	\$ 77,579
	<u>62,815</u>	<u>77,579</u>
Expenditures		
Instruction	81,832	67,955
Instructional Support Staff	<u>0</u>	<u>8,083</u>
	<u>81,832</u>	<u>76,038</u>
Receipts Over (Under) Expenditures	(19,017)	1,541
Unencumbered Cash, Beginning	0	(19,017)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (19,017)</u>	<u>\$ (17,476)</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Gifts and Grants Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 31,588	\$ 5,099
		<u>31,588</u>	<u>5,099</u>
Expenditures			
Instruction		9,927	11,582
		<u>9,927</u>	<u>11,582</u>
Receipts Over (Under) Expenditures		21,661	(6,483)
Unencumbered Cash, Beginning		15,936	37,597
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 37,597</u>	<u>\$ 31,114</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	156,575	0
	<u>156,575</u>	<u>0</u>
Receipts Over (Under) Expenditures	(156,575)	0
Unencumbered Cash, Beginning	200,529	43,954
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 43,954</u>	<u>\$ 43,954</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 10,354	\$ 9,717
	<u>10,354</u>	<u>9,717</u>
Expenditures		
Instruction	<u>13,248</u>	<u>33,578</u>
	<u>13,248</u>	<u>33,578</u>
Receipts Over (Under) Expenditures	(2,894)	(23,861)
Unencumbered Cash, Beginning	30,973	28,079
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 28,079</u>	<u>\$ 4,218</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	\$ 91	\$ 50	\$ 91	\$ 50
Cheerleaders	1,256	5,044	3,669	2,631
Choir	350	1,236	157	1,429
FCCLA	858	3,077	2,256	1,679
FFA	9,250	17,689	26,709	230
FFA Memorial Scholarship	4,425	8	0	4,433
Ethel Gillig FFA	1,526	8	0	1,534
Industrial Arts Club	231	10	0	241
Kays	1,282	0	0	1,282
National Honor Society	801	391	431	761
Renaissance/Forensics	517	4,570	3,210	1,877
Student Council	514	2,271	2,407	378
Weightlifters' Club	87	0	0	87
Willig/Wolgammott				
Scholarship Fund	50,000	0	0	50,000
Class of 2014	10	0	0	10
Class of 2015	710	0	0	710
Class of 2016	2,175	0	144	2,031
Class of 2017	1,338	0	100	1,238
Class of 2018	3,152	665	3,313	504
Class of 2019	5,673	6,074	8,587	3,160
Class of 2020	5,610	506	140	5,976
Class of 2021	6,116	284	347	6,053
Class of 2022	422	4,178	1,301	3,299
Class of 2023	0	334	25	309
SBJH STUCO	552	0	0	552
SBJH Cheer/Pep Club	561	1,298	121	1,738
Lauren Merklein	7,234	0	0	7,234
Total Agency Funds	<u>\$ 104,741</u>	<u>\$ 47,693</u>	<u>\$ 53,008</u>	<u>\$ 99,426</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
7-12 Building							
Student Activity Events	\$ 19,857	\$ 0	\$ 21,287	\$ 16,411	\$ 24,733	\$ 0	\$ 24,733
Yearbooks	3,318	0	8,541	11,114	745	0	745
Concessions	1,683	0	22,599	21,567	2,715	0	2,715
Lyceums	2,146	0	231	200	2,177	0	2,177
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
	<u>30,619</u>	<u>0</u>	<u>52,658</u>	<u>49,292</u>	<u>33,985</u>	<u>0</u>	<u>33,985</u>
K-6 Building							
Activity Tickets	0	0	230	230	0	0	0
Yearbook	0	0	720	720	0	0	0
Project Playground	21,069	0	20,175	11,692	29,552	0	29,552
Project Gym Sound System	268	0	0	0	268	0	268
Book Fair	0	0	3,055	3,055	0	0	0
	<u>21,337</u>	<u>0</u>	<u>24,180</u>	<u>15,697</u>	<u>29,820</u>	<u>0</u>	<u>29,820</u>
Total District Activity Funds	<u>\$ 51,956</u>	<u>\$ 0</u>	<u>\$ 76,838</u>	<u>\$ 64,989</u>	<u>\$ 63,805</u>	<u>\$ 0</u>	<u>\$ 63,805</u>

FEDERAL AWARD INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education						
Rural Education	84.358	\$ 28,915	\$ (17,582)	\$ 29,021	\$ 28,915	\$ (17,476)
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	21,644				
National School Lunch Program	10.555	58,737				
Summer Food Service Program for Children	10.559	4,844				
		<u>85,225</u>	<u>0</u>	<u>85,225</u>	<u>85,225</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	37,915	(1,435)	39,350	37,915	0
Special Education Grants to States	84.027	1,943	0	1,943	1,943	0
Improving Teacher Quality State Grants	84.367	7,182	0	7,182	7,182	0
Student Support and Academic Enrichment Program	84.424	901	0	901	901	0
		<u>47,941</u>	<u>(1,435)</u>	<u>49,376</u>	<u>47,941</u>	<u>0</u>
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	<u>1,125</u>	<u>0</u>	<u>1,125</u>	<u>1,125</u>	<u>0</u>
Total Federal Awards		<u>\$ 163,206</u>	<u>\$ (19,017)</u>	<u>\$ 164,747</u>	<u>\$ 163,206</u>	<u>\$ (17,476)</u>